



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Denise DeYoung
DOCKET NO.: 20-22328.001-R-1
PARCEL NO.: 24-05-103-009-0000

The parties of record before the Property Tax Appeal Board are Denise DeYoung, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,034
IMPR.: \$6,524
TOTAL: \$11,558

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story ranch style dwelling of masonry exterior construction with 1,005 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a crawl space foundation, central air conditioning and a one-car attached garage.¹ The property has a 10,068 square foot site and is located in Oak Lawn, Worth Township, Cook County. The property is classified as a class 2-03 one story residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$85,000 as of January 1, 2020. The appraisal was prepared by William P. Neberieza, an Illinois Certified General Real Estate Appraiser, and the intended use of the appraisal was to assist the appellant to arrive at the appropriate market value for the subject property. The appraiser commented in the

¹ The Board finds the appraisal provided the best description of the property characteristics for the subject.

report that the "Subject is located on heavily traveled 87th Street which is a source of severe external obsolescence caused by excessive noise, odor, pollution, and safety concerns."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value based upon four comparable properties that are located from 0.84 of a mile to 3.64 miles from the subject property. The comparables have sites that range from 6,350 to 10,010 square feet of land area and are improved with ranch-style dwellings that range in size from 816 to 1,469 square feet of living area. The comparables range in age from 62 to 72 years old and each has a crawl space foundation. Three comparables each have central air conditioning. Each comparable has either a 1-car or a 2-car garage. The comparables sold from March 2017 to September 2019 for prices that range from \$87,000 to \$105,000 or from \$71.48 to \$115.20 per square foot of living area, land included. Adjustments were made to the comparables for differences from the subject in dwelling size and for the location of appraisal comparables #3 and #4 to arrive at adjusted sale prices that range from \$78,800 to \$101,500.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect its appraised value of \$8,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,516. The subject's assessment reflects a market value of \$165,160 or \$164.34 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment of the subject property, the board of review provided information on four comparables that are located within the same neighborhood code as the subject property. The comparables have sites that range from 7,425 to 8,032 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,068 to 1,684 square feet of living area. The dwellings range in age from 47 to 63 years old and have full basements, two of which have finished area. Two comparables each have central air conditioning and a fireplace. Each comparable has from a 1-car to a 2.5-car garage. Comparables #1 through #3 sold from November 2017 to March 2020 for prices that range from \$270,000 to \$320,000 or from \$181.04 to \$268.23 per square foot of living area, land included. Only equity data was provided for comparable #4. Since this equity comparable is not responsive to the appellant's overvaluation argument, the Board will not examine this comparable any further. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales to support their respective positions before the Board. The Board gives less weight to the appraiser's conclusion of value due to the lack of adjustments to the comparables for differences to the subject property in lot sizes or sale dates that occurred in 2017, which is more than two years prior to the January 1, 2020 assessment date at issue for the subject property. These factors undermine the credibility of the appraiser's conclusion of value; however, the Board will analyze the raw sales data of the comparables.

The record contains a total of seven comparable sales for the Board's consideration. The Board recognizes that four of the six comparables had sale dates that occurred in 2017, suggesting upward adjustments for time may be appropriate. The Board gives less weight to the appellant's appraisal sale #4 due to its considerably larger dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparable sales #1 through #4 due to differences in age, dwelling size, and/or foundation.

The Board finds the most similar evidence of the subject's market value in this record to be the appellant's appraisal sales #1 through #3. These three comparable sales are relatively similar to the subject in ranch-style design, dwelling size, age, foundation, and some features. Additionally, comparable #2 is located on the same street as the subject property. However, these comparable sales require varying upward/downward adjustments for differences in property characteristics, including but not limited to land area, dwelling size, and/or larger garage size to make them more equivalent to the subject property. These comparables sold in March and May of 2017 for prices that range from \$87,000 to \$94,900 or from \$84.73 to \$115.20 per square foot of living area, land included. The subject's assessment reflects a market value of \$165,160 or \$164.34 per square foot of living area, land included, which falls above the range established by the most similar comparable sales in the record.

Based on this record and after considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

October 18, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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